

S E C R E T

Approved For Release 2003/03/04 : CIA-RDP78-04914A000200140044-3 ~~ATTACHMENT C~~

INSTRUCTIONS FOR PREPARATION OF SCHEDULE E-1
CASH DISBURSEMENTS FOR PROPERTY ACQUISITIONS

1. Suggestions for Maintaining the Station Records:

a. Disbursements out of station funds for property acquisitions subject to financial control and which are (1) charged to the allotments controlled by the reporting station and (2) charged to the allotments controlled by the Supply Control Center should be recorded in an account titled "Cost of Property Acquired."

b. Such amounts charged to the allotments controlled by the station should also be recorded on the station's allotment control record in such a way that the amounts may be readily identified. It is suggested that such amounts be recorded in a sub-object classification column other than the one in which is recorded other disbursements for property items which are not subject to financial control. For example, disbursements for such items as books, gasoline, oil, lubricants and other similar types of items are not classified as property which is subject to financial control and should therefore not be recorded in the same sub-object classification column as items which are classified as property subject to financial control.

c. Under the foregoing procedure for recording property subject to financial control, the amounts recorded in the account "Cost of Property Acquired" may not agree with the sum of the amounts recorded on the allotment control record as disbursements for property items which are subject to financial control, because the account "Cost of Property Acquired" will also include any amounts which were charged to allotments controlled by the Supply Control Center.

d. At the end of each month, following the submission of the station's monthly financial report, the balance of the account "Cost of Property Acquired" should be closed into the station's accountability account.

2. Instructions for Preparation of Schedule E-1:

a. This schedule is required of the stations which are subject to financial and stock control of property and which fall into either of the following categories:

(1) Stations which disburse funds for property the cost of which is charged to the allotments controlled by the disbursing station and/or to the allotments controlled by the Supply Control Center.

(2) Stations which request another station to procure property for cash for and on behalf of the requisitioning station and the

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cost of the property so procured is transferred (by T/A) to the requisitioning station and charged to the allotments of the requisitioning station.

b. This schedule, as other schedule forms to be included in the station's monthly financial report to Headquarters, should be printed locally.

c. This schedule should be submitted in an original and two copies. One copy will be retained in the appropriate area division at Headquarters and the original and one copy will be furnished to the Finance Division, Headquarters. Another copy of the schedule should be furnished to the Supply Control Center.

d. Each individual transaction representing procurement of property for cash shall be reported by the appropriate of the stations submitting this schedule. The transactions listed on this schedule shall be classified under the appropriate of the following headings:

- (1) Charged to the station's allotments
- (2) Charged to the allotments of the Supply Control Center.

e. Below is a narrative which describes the information to be entered in each column of the schedule. The columns of the schedule have been identified to correspond with the narrative description:

- (1) Enter the name or the cryptonym of the allotment account
- (2) Enter the date of the receiving report of the station reporting the item
- (3) Enter the vendor's document identification number
- (4) Enter the voucher number assigned by the reporting station's property accountable officer
- (5) Do not use. This column is for Headquarters use only
- (6) Enter the fiscal year to which the cost of the property was charged
- (7) Do not use. This column is for Headquarters use only
- (8) Enter the number of the allotment account to which the cost of the property was charged. This number may represent an allotment controlled by the reporting station or an allotment controlled by the Supply Control Center
- (9) Enter the object classification which is appropriate for the item(s) procured
- (10) Enter the cost of the item(s) procured.

f. This schedule should agree with the balance of the account "Cost of Property Acquired."

g. The sum of the amounts on this schedule which are identified as having been charged to the reporting station's allotments plus the amounts reported on schedule E should agree with the sum of the expenditures recorded on the station's allotment control records during the month covered by the reports.